

### Abstract of the Disclosure

An abrasive sheet for texturing of magnetic recording media which comprises an entangled ultrafine fiber nonwoven fabric made of three-dimensionally entangled ultrafine fiber bundles composed of ultrafine fibers (A) and a high-molecular elastomer occurring in a porous state in spaces among the entangled ultrafine fibers, with the high-molecular elastomer occurring therein without substantially confining most of the ultrafine fiber bundles and which is characterized in that there is a nap consisting of ultrafine fibers (B) having a fineness of not more than 0.03 dtex on at least one side of that sheet is excellent in precision and stability in processing.